



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक १३६]

मंगळवार, ऑक्टोबर २३, २०१८/कार्तिक १, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३८४

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 23rd October 2018

NOTIFICATION

Notification No. 56/2018-State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.115/Taxation-1.—In exercise of the powers conferred by sub-section (2) of section 23 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), hereinafter referred to as the “said Act”, the Government of Maharashtra, on the recommendations of the Council and in supersession of the Finance Department Notification No. MGST-1017/C.R.165(2)/Taxation-1 [Notification No. 32/2017-State Tax], dated the 18th September 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 293, dated the 21st September 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act—

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “*Explanation*” in Notification No. MGST-1017/C.R.69(9)/Taxation-1 [Notification No. 21/2018- State Tax (Rate)], dated the 27th July 2018, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 255, dated the 27th July 2018, and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said Notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification ;

or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process :—

TABLE

Sr. No.	Products	HSN	Code
(1)	(2)	(3)	
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203	
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416	
3	Carved wood products (including table and kitchenware)	4419	
4	Carved wood products	4420	
5	Wood turning and lacquer ware	4421	
6	Bamboo products (decorative and utility items)	46	
7	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602	
8	Paper mache articles	4823	
9	Textile (handloom products)	including 50, 58, 62, 63	
10	Textiles hand printing	50, 52, 54	
11	Zari thread	5605	
12	Carpet, rugs and durries	57	
13	Textiles hand embroidery	58	
14	Theatre costumes	61, 62, 63	
15	Coir products (including mats, mattresses)	5705, 9404	
16	Leather footwear	6403, 6405	
17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802	
18	Stones inlay work	68	
19	Pottery and clay products, including terracotta	6901, 6909, 691, 6912, 6913, 6914	
20	Metal table and kitchen ware (copper, brass ware)	7418	
21	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306	
22	Metal bidriware	8306	
23	Musical instruments	92	
24	Horn and bone products	96	
25	Conch shell crafts	96	
26	Bamboo furniture, cane/Rattan furniture		
27	Dolls and toys	9503	
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97	

Provided that such persons are availing the benefit of notification No. 3/2018 – Integrated Tax, dated the 22nd October 2018, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i) vide number G.S.R. 1052 (E), dated the 22nd October 2018 :

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the State Goods and Services Tax Rules, 2017.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.